



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

07 Cascade 0278 Great Falls Public Schls

0098 Great Falls Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	40,445,955.41	40,384,236.16	0.00	61,719.25	0.00	0.00
21XX Support Services - Students	3,914,372.99	3,914,372.99	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,913,897.55	1,913,897.55	0.00	0.00	0.00	0.00
222X Educational Media Services	1,486,058.51	1,486,058.51	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	1,662,610.74	1,662,610.74	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	3,435,112.39	3,435,112.39	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	13,090.46	0.00	13,090.46	0.00	0.00	0.00
25XX Support Services - Business	1,564,562.41	0.00	1,564,562.41	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	6,817,251.36	6,742,329.71	0.00	74,921.65	0.00	0.00
27XX Student Transportation Services	2,340,699.57	2,340,699.57	0.00	0.00	0.00	0.00
31XX Food Services	2,185,209.02	1,937,356.77	0.00	247,852.25	0.00	0.00
32XX Enterprise Services	286.71	286.71	0.00	0.00	0.00	0.00
33XX Community Services	65,069.70	65,069.70	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	468,987.19	468,987.19	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	182,055.01	0.00	0.00	182,055.01	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	460,583.52	0.00	0.00	0.00	460,583.52	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	105,092.62	105,092.62	0.00	0.00	0.00	0.00
Totals	67,060,895.16	64,456,110.61	1,577,652.87	566,548.16	460,583.52	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

Direct or Indirect Costs Reclassified as Excluded

XXXXXXXXXX

Adjusted Totals

67,060,895.16

07 Cascade 0278 Great Falls Public Schls

0099 Great Falls H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	17,273,274.31	17,198,623.31	0.00	74,651.00	0.00	0.00
21XX Support Services - Students	1,330,094.44	1,330,094.44	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	532,213.88	532,213.88	0.00	0.00	0.00	0.00
222X Educational Media Services	465,122.88	465,122.88	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	643,645.09	643,645.09	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	1,902,476.85	1,902,476.85	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	6,447.54	0.00	6,447.54	0.00	0.00	0.00
25XX Support Services - Business	915,202.21	0.00	859,452.21	55,750.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	3,282,109.37	3,107,743.17	0.00	174,366.20	0.00	0.00
27XX Student Transportation Services	571,725.59	571,725.59	0.00	0.00	0.00	0.00
32XX Enterprise Services	65,407.30	65,407.30	0.00	0.00	0.00	0.00
33XX Community Services	101,415.09	101,415.09	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	290,176.90	290,176.90	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	889,255.15	879,455.15	0.00	9,800.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	131,956.59	0.00	0.00	0.00	131,956.59	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,370.00	1,370.00	0.00	0.00	0.00	0.00
Totals	28,401,893.19	27,089,469.65	865,899.75	314,567.20	131,956.59	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

Direct or Indirect Costs Reclassified as Excluded

Adjusted Totals

XXXXXXXXXX					
28,401,893.19					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A				2018 Calculated Rate	2018 Reclassified Rate*	Requested Reclassified Rate**
	LE 0098 Great Falls Elem	Indirect/Direct	1,577,652.87 / 64,456,110.61	2.45%		
	LE 0099 Great Falls H S	Indirect/Direct	865,899.75 / 27,089,469.65	3.20%		

Line B Preliminary Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0098 Great Falls Elem	0.0439	0.0452	0.0440	0.0429	2.45%
	0099 Great Falls H S	0.0439	0.0452	0.0440	0.0429	3.20%

Line C Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0098 Great Falls Elem	0.0471	0.0498	0.0487	0.0473	
	0099 Great Falls H S	0.0471	0.0498	0.0487	0.0473	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0098 Great Falls Elem	0.0471	0.0498	0.0487	0.0473	
	0099 Great Falls H S	0.0471	0.0498	0.0487	0.0473	

Line E Five Year Average with 5% Discount	LE	2018	LE Reclaasified Rate
	0098 Great Falls Elem	4.13%	
	0099 Great Falls H S	4.27%	

Line F Average of LE's contained under one School System Code (SS)	2018	SS Reclaasified Rate
0278 Great Falls Public Schls	4.20%	
Your Preliminary Rate by School System (SS) is: This same rate is applied to both EL and HS in the same SS		

School Systems with enrollment greater than 6000 must reclassify expenditures in function 25XX and objects 1XX & 2XX associated with the business manager to the base, in accordance with delegation agreement approved on 01/15/2015. Please contact OPI at 444-1257 with questions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

07 Cascade 0280 Cascade Public Schools

0101 Cascade Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	1,132,138.29	1,131,962.34	0.00	175.95	0.00	0.00
21XX Support Services - Students	50,914.97	50,914.97	0.00	0.00	0.00	0.00
222X Educational Media Services	59,494.51	59,494.51	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	145,818.34	145,818.34	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	60,211.91	60,211.91	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	183,146.26	183,146.26	0.00	0.00	0.00	0.00
27XX Student Transportation Services	254,209.95	222,117.95	0.00	32,092.00	0.00	0.00
31XX Food Services	58,857.00	58,857.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	12,958.06	12,958.06	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	35,701.39	35,701.39	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	8,853.29	0.00	0.00	8,853.29	0.00	0.00
9999 Undistributed	563.29	563.29	0.00	0.00	0.00	0.00
Totals	2,002,867.26	1,961,746.02	0.00	41,121.24	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,002,867.26					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

07 Cascade 0280 Cascade Public Schools

0102 Cascade H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	810,819.28	801,036.44	0.00	9,782.84	0.00	0.00
21XX Support Services - Students	33,733.92	33,733.92	0.00	0.00	0.00	0.00
222X Educational Media Services	15,917.58	15,917.58	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	118,957.81	118,957.81	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	73,056.70	73,056.70	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	157,594.96	157,594.96	0.00	0.00	0.00	0.00
27XX Student Transportation Services	252,465.03	220,373.03	0.00	32,092.00	0.00	0.00
31XX Food Services	24,106.52	24,106.52	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	21,450.95	21,450.95	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	58,599.78	58,599.78	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	10,697.28	0.00	0.00	10,697.28	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	4,628.88	0.00	0.00	4,628.88	0.00	0.00
9999 Undistributed	81,604.84	81,604.84	0.00	0.00	0.00	0.00
Totals	1,663,633.53	1,606,432.53	0.00	57,201.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,663,633.53					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

Line A				2018 Calculated Rate	2018 Reclassified Rate*	Requested Reclassified Rate**
	LE 0101 Cascade Elem	Indirect/Direct	0.00 / 1,961,746.02	0.00%		
	LE 0102 Cascade H S	Indirect/Direct	0.00 / 1,606,432.53	0.00%		

Line B Preliminary Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0101 Cascade Elem	0.1168	0.0857	0.0841	0.0457	0.00%
	0102 Cascade H S	0.0201	0.0161	0.0114	0.0457	0.00%

Line C Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0101 Cascade Elem	0.0000	0.0000	0.0000	0.0000	
	0102 Cascade H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0101 Cascade Elem	0.1168	0.0857	0.0841	0.0457	
	0102 Cascade H S	0.0201	0.0161	0.0114	0.0457	

Line E Five Year Average with 5% Discount	LE	2018	LE Reclaasified Rate
	0101 Cascade Elem	6.31%	
	0102 Cascade H S	1.77%	

Line F Average of LE's contained under one School System Code (SS)		2018	SS Reclaasified Rate
0280 Cascade Public Schools	Your Preliminary Rate by School System (SS) is:	4.04%	
	This same rate is applied to both EL and HS in the same SS		

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

07 Cascade 0282 Centerville Public Schls

0104 Centerville Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	1,115,112.24	1,115,112.24	0.00	0.00	0.00	0.00
21XX Support Services - Students	20,970.58	20,970.58	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	63,247.34	63,247.34	0.00	0.00	0.00	0.00
222X Educational Media Services	61,577.70	61,577.70	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	91,277.82	91,277.82	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	58,500.86	58,500.86	0.00	0.00	0.00	0.00
25XX Support Services - Business	31,011.77	0.00	31,011.77	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	200,944.26	184,281.01	0.00	16,663.25	0.00	0.00
27XX Student Transportation Services	176,568.44	150,298.44	0.00	26,270.00	0.00	0.00
31XX Food Services	32,809.38	32,809.38	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	4,498.05	4,498.05	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	32,565.36	32,565.36	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	36,904.74	0.00	0.00	36,904.74	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	30,561.19	465.00	0.00	30,096.19	0.00	0.00
Totals	1,956,549.73	1,815,603.78	31,011.77	109,934.18	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,956,549.73					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

07 Cascade 0282 Centerville Public Schls

0105 Centerville H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	451,000.21	451,000.21	0.00	0.00	0.00	0.00
21XX Support Services - Students	79,508.49	79,508.49	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	823.88	823.88	0.00	0.00	0.00	0.00
222X Educational Media Services	56,810.44	56,810.44	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	62,576.63	62,576.63	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	58,077.96	58,077.96	0.00	0.00	0.00	0.00
25XX Support Services - Business	25,772.70	0.00	25,772.70	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	156,362.56	149,555.81	0.00	6,806.75	0.00	0.00
27XX Student Transportation Services	167,813.94	141,543.94	0.00	26,270.00	0.00	0.00
31XX Food Services	32,807.57	32,807.57	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	22,935.04	22,935.04	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	70,426.58	70,426.58	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	21,121.26	0.00	0.00	21,121.26	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	22,127.65	0.00	0.00	22,127.65	0.00	0.00
Totals	1,228,164.91	1,126,066.55	25,772.70	76,325.66	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,228,164.91					

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Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A				2018 Calculated Rate	2018 Reclassified Rate*	Requested Reclassified Rate**
LE 0104 Centerville Elem		Indirect/Direct	31,011.77 / 1,815,603.78	1.71%		
LE 0105 Centerville H S		Indirect/Direct	25,772.70 / 1,126,066.55	2.29%		

Line B Preliminary Indirect Cost Rates		LE	2014	2015	2016	2017	2018
		0104 Centerville Elem	0.0212	0.0227	0.0238	0.0211	1.71%
		0105 Centerville H S	0.0212	0.0227	0.0238	0.0211	2.29%

Line C Approved Indirect Cost Rates		LE	2014	2015	2016	2017	2018
		0104 Centerville Elem	0.0225	0.0234	0.0238	0.0221	
		0105 Centerville H S	0.0225	0.0234	0.0238	0.0221	

Line D Higher of Preliminary or Approved Indirect Cost Rates		LE	2014	2015	2016	2017	2018
		0104 Centerville Elem	0.0225	0.0234	0.0238	0.0221	
		0105 Centerville H S	0.0225	0.0234	0.0238	0.0221	

Line E Five Year Average with 5% Discount		LE	2018	LE Reclaasified Rate
		0104 Centerville Elem	2.07%	
		0105 Centerville H S	2.18%	

Line F Average of LE's contained under one School System Code (SS)		2018	SS Reclaasified Rate
0282 Centerville Public Schls		2.13%	

Your Preliminary Rate by School System (SS) is:
 This same rate is applied to both EL and HS in the same SS

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Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

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Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

07 Cascade 0289 Belt Public Schools

0112 Belt Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	1,435,886.70	1,435,886.70	0.00	0.00	0.00	0.00
21XX Support Services - Students	5,220.00	5,220.00	0.00	0.00	0.00	0.00
22XX Educational Media Services	6,896.40	6,896.40	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	117,083.17	117,083.17	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	74,061.02	74,061.02	0.00	0.00	0.00	0.00
25XX Support Services - Business	40,771.62	9,260.24	31,511.38	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	203,727.28	203,727.28	0.00	0.00	0.00	0.00
27XX Student Transportation Services	87,823.08	87,823.08	0.00	0.00	0.00	0.00
31XX Food Services	76,092.47	76,092.47	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	24,417.73	24,417.73	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	275,067.01	0.00	0.00	275,067.01	0.00	0.00
Totals	2,347,046.48	2,040,468.09	31,511.38	275,067.01	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,347,046.48					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

07 Cascade 0289 Belt Public Schools

0113 Belt H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	606,676.12	606,676.12	0.00	0.00	0.00	0.00
21XX Support Services - Students	73,835.37	73,835.37	0.00	0.00	0.00	0.00
222X Educational Media Services	4,431.61	4,431.61	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	109,814.69	109,814.69	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	67,746.45	67,746.45	0.00	0.00	0.00	0.00
25XX Support Services - Business	38,858.28	9,260.24	29,598.04	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	175,036.59	175,036.59	0.00	0.00	0.00	0.00
27XX Student Transportation Services	74,791.97	74,791.97	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	187,765.68	187,765.68	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	83,775.01	0.00	0.00	83,775.01	0.00	0.00
Totals	1,422,731.77	1,309,358.72	29,598.04	83,775.01	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,422,731.77					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

Line A			2018 Calculated Rate	2018 Reclassified Rate*	Requested Reclassified Rate**
	LE 0112 Belt Elem	Indirect/Direct	31,511.38 / 2,040,468.09	1.54%	
	LE 0113 Belt H S	Indirect/Direct	29,598.04 / 1,309,358.72	2.26%	

Line B Preliminary Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0112 Belt Elem	0.0143	0.0143	0.0128	0.0140	1.54%
	0113 Belt H S	0.0143	0.0143	0.0128	0.0140	2.26%

Line C Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0112 Belt Elem	0.0000	0.0000	0.0000	0.0000	
	0113 Belt H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0112 Belt Elem	0.0143	0.0143	0.0128	0.0140	
	0113 Belt H S	0.0143	0.0143	0.0128	0.0140	

Line E Five Year Average with 5% Discount	LE	2018	LE Reclaasified Rate
	0112 Belt Elem	1.35%	
	0113 Belt H S	1.48%	

Line F Average of LE's contained under one School System Code (SS)	2018	SS Reclaasified Rate
0289 Belt Public Schools	1.42%	

Your Preliminary Rate by School System (SS) is:
 This same rate is applied to both EL and HS in the same SS

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

07 Cascade 0301 Vaughn Elementary

0127 Vaughn Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	714,753.87	708,546.92	0.00	6,206.95	0.00	0.00
21XX Support Services - Students	2,874.19	2,874.19	0.00	0.00	0.00	0.00
22XX Educational Media Services	827.05	827.05	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	31,489.21	31,489.21	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	119,530.28	119,530.28	0.00	0.00	0.00	0.00
25XX Support Services - Business	48,624.79	6,115.77	42,509.02	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	338,445.34	313,047.34	0.00	25,398.00	0.00	0.00
27XX Student Transportation Services	31,550.30	31,550.30	0.00	0.00	0.00	0.00
31XX Food Services	23,316.82	23,316.82	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	3,804.61	3,804.61	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	14,592.67	14,592.67	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	149,373.99	0.00	0.00	149,373.99	0.00	0.00
Totals	1,479,183.12	1,255,695.16	42,509.02	180,978.94	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,479,183.12					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A				<u>2018 Calculated Rate</u>	<u>2018 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0127 Vaughn Elem	Indirect/Direct	42,509.02 / 1,255,695.16	3.39%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0127 Vaughn Elem	0.0293	0.0287	0.0281	0.0286	3.39%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0127 Vaughn Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0127 Vaughn Elem	0.0293	0.0287	0.0281	0.0286	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2018</u>	<u>LE Reclaasified Rate</u>
	0127 Vaughn Elem				2.82%	

Line F Average of LE's contained under one School System Code (SS)	<u>2018</u>	<u>SS Reclaasified Rate</u>
0301 Vaughn Elementary		

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

2.82%

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

07 Cascade 0305 Ulm Elementary

0131 Ulm Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	646,272.05	646,272.05	0.00	0.00	0.00	0.00
21XX Support Services - Students	19,714.61	19,714.61	0.00	0.00	0.00	0.00
22XX Educational Media Services	28,562.05	28,562.05	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	82,364.83	82,364.83	0.00	0.00	0.00	0.00
25XX Support Services - Business	54,343.86	0.00	54,343.86	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	129,724.77	129,724.77	0.00	0.00	0.00	0.00
27XX Student Transportation Services	37,839.71	37,839.71	0.00	0.00	0.00	0.00
31XX Food Services	32,452.95	32,452.95	0.00	0.00	0.00	0.00
Totals	1,031,274.83	976,930.97	54,343.86	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,031,274.83					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A				<u>2018 Calculated Rate</u>	<u>2018 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0131 Ulm Elem	Indirect/Direct	54,343.86 / 976,930.97	5.56%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0131 Ulm Elem	0.0517	0.0505	0.0503	0.0499	5.56%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0131 Ulm Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0131 Ulm Elem	0.0517	0.0505	0.0503	0.0499	

Line E Five Year Average with 5% Discount	<u>LE</u>			<u>2018</u>	<u>LE Reclaasified Rate</u>
	0131 Ulm Elem			4.90%	

Line F Average of LE's contained under one School System Code (SS)	<u>2018</u>	<u>SS Reclaasified Rate</u>
0305 Ulm Elementary		

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

07 Cascade 1067 Sun River Valley Pub Schls

0118 Simms H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	694,012.35	680,013.35	0.00	13,999.00	0.00	0.00
21XX Support Services - Students	36,745.33	36,745.33	0.00	0.00	0.00	0.00
222X Educational Media Services	44,746.25	44,746.25	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	75,450.88	75,450.88	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	42,849.17	42,849.17	0.00	0.00	0.00	0.00
25XX Support Services - Business	70,176.44	0.00	70,176.44	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	277,165.15	234,093.10	0.00	43,072.05	0.00	0.00
27XX Student Transportation Services	196,799.87	193,103.87	0.00	3,696.00	0.00	0.00
31XX Food Services	11,097.39	11,097.39	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	33,405.81	33,405.81	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	114,148.16	107,758.62	0.00	6,389.54	0.00	0.00
4XXX Facilities Acquisition and Construction Services	11,581.81	0.00	0.00	11,581.81	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	50,000.00	0.00	0.00	50,000.00	0.00	0.00
Totals	1,658,178.61	1,459,263.77	70,176.44	128,738.40	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,658,178.61					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

07 Cascade 1067 Sun River Valley Pub Schls

1225 Sun River Valley Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	1,459,938.89	1,450,939.89	0.00	8,999.00	0.00	0.00
21XX Support Services - Students	77,649.15	77,649.15	0.00	0.00	0.00	0.00
222X Educational Media Services	44,746.02	44,746.02	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	57,256.42	57,256.42	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	44,211.62	44,211.62	0.00	0.00	0.00	0.00
25XX Support Services - Business	102,780.87	805.00	101,975.87	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	151,165.04	118,061.16	0.00	33,103.88	0.00	0.00
27XX Student Transportation Services	203,514.38	190,328.88	0.00	13,185.50	0.00	0.00
31XX Food Services	104,203.72	104,203.72	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	7,056.47	7,056.47	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	36,948.90	30,559.36	0.00	6,389.54	0.00	0.00
4XXX Facilities Acquisition and Construction Services	11,581.81	0.00	0.00	11,581.81	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	50,000.00	0.00	0.00	50,000.00	0.00	0.00
Totals	2,351,053.29	2,125,817.69	101,975.87	123,259.73	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,351,053.29					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

Line A				2018 Calculated Rate	2018 Reclassified Rate*	Requested Reclassified Rate**
	LE 0118 Simms H S	Indirect/Direct	70,176.44 / 1,459,263.77	4.81%		
	LE 1225 Sun River Valley Elem	Indirect/Direct	101,975.87 / 2,125,817.69	4.80%		

Line B Preliminary Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0118 Simms H S	0.0322	0.0329	0.0323	0.0331	4.81%
	1225 Sun River Valley Elem	0.0322	0.0329	0.0323	0.0331	4.80%

Line C Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0118 Simms H S	0.0000	0.0000	0.0000	0.0000	
	1225 Sun River Valley Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0118 Simms H S	0.0322	0.0329	0.0323	0.0331	
	1225 Sun River Valley Elem	0.0322	0.0329	0.0323	0.0331	

Line E Five Year Average with 5% Discount	LE	2018	LE Reclaasified Rate
	0118 Simms H S	3.39%	
	1225 Sun River Valley Elem	3.39%	

Line F Average of LE's contained under one School System Code (SS)	2018	SS Reclaasified Rate
1067 Sun River Valley Pub Schls	3.39%	

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.